

To: Faculty, Staff, and Student employees paid by New York State

From: Cheryl L Robinson – Payroll Manager

Date: January 24, 2024

Re: 414(h) contributions and year-end tax information

Faculty, staff and students paid via the New York State payroll system who are making *mandatory contributions* to a public retirement system, including NYS Employees Retirement System (ERS), NYS Teachers Retirement System (TRS), and NYS Police & Fire Retirement System (PFRS), as well as the SUNY Optional Retirement System (ORP), are **required** to report these contributions as income in the appropriate line on their NY State personal income tax return. The dollar amount of these contributions is indicated in Block 14 of the 2023 W-2 form as 414(h). Failure to include this amount before filing your NY State tax return can result in additional tax payments and interest due. If your 2023 W-2 form **does not** include a 414(h) code in block 14, ***please disregard this reminder.***

Final paychecks for the year 2023 for Faculty/Staff and GA/TA payrolls were issued on 12/20/2023, and final paychecks for Federal Work Study and Student Assistant payrolls were issued on 12/28/2023. These include final gross salary for the year 2023, and if applicable, total health insurance premiums and union dues paid in 2023. Please retain final paystubs with your tax records, or access via the [SUNY portal](#) by clicking the icon “view paycheck”. Only those faculty staff and students who are currently active on the New York State payroll are able to access the online portal. 2023 W-2 forms will be mailed out this week, directly from the Office of the State Comptroller in Albany, to the address that appears on your NYS paycheck or direct deposit advice.